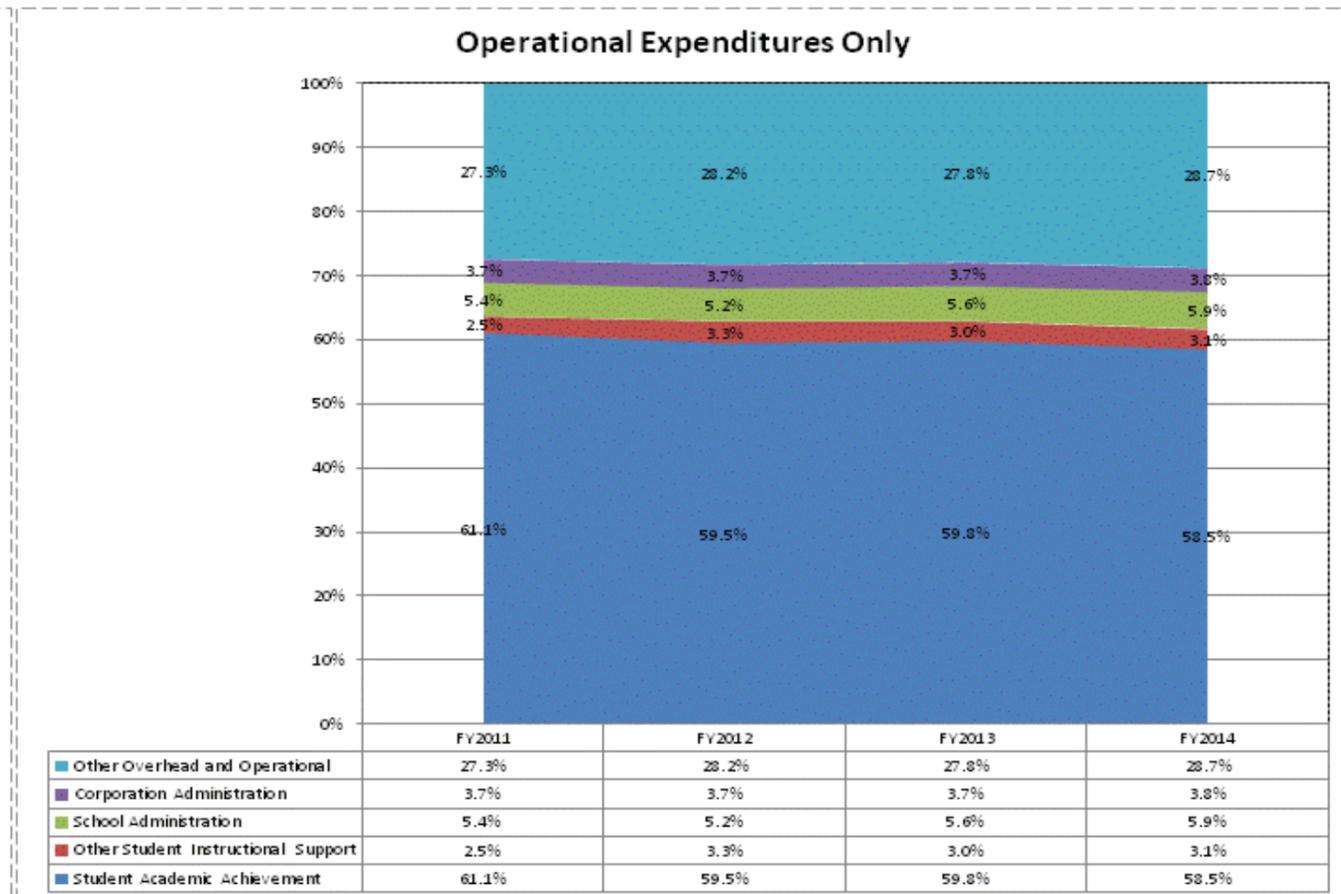
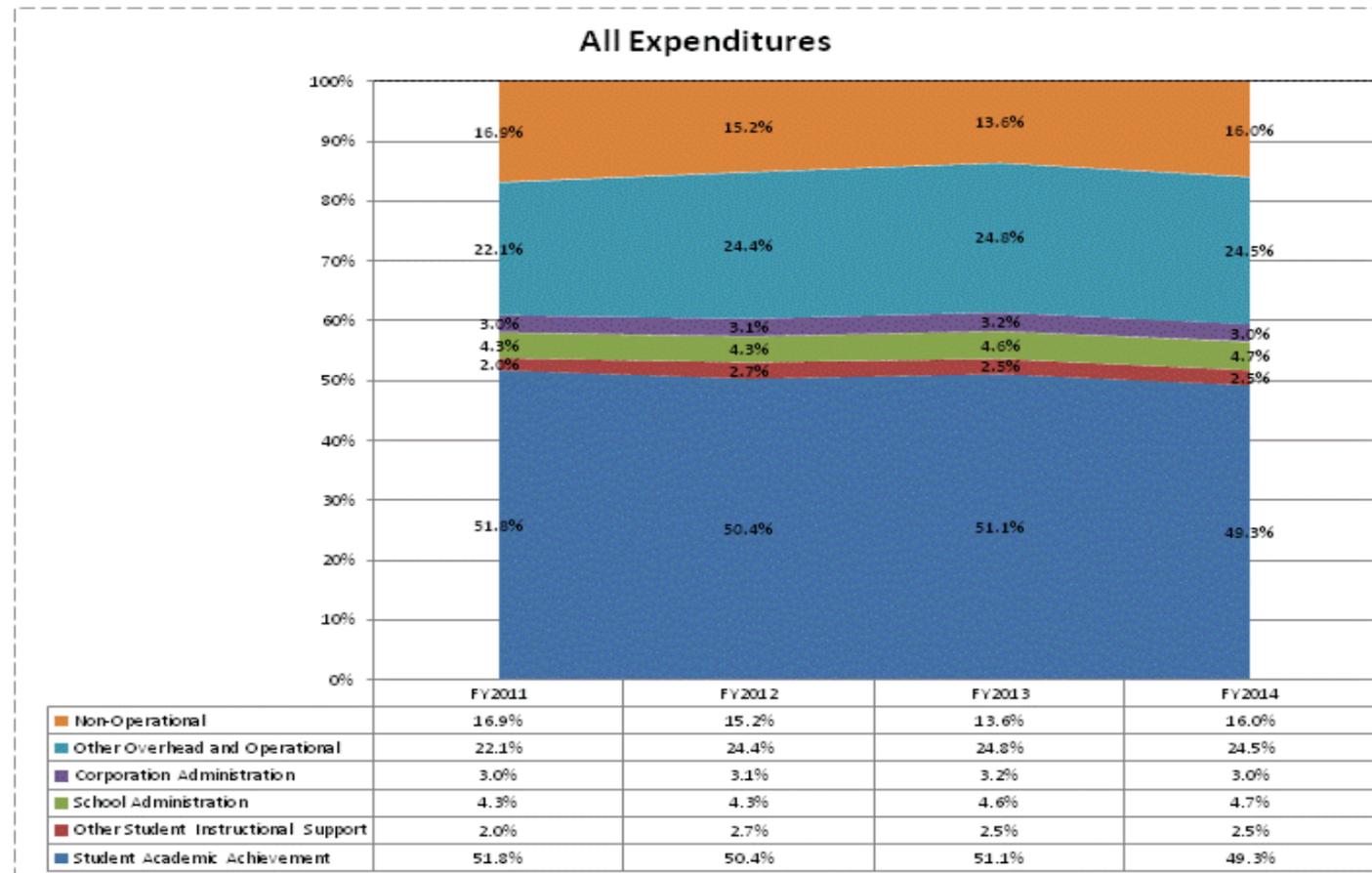


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Portage Township Schools (6550)**

Portage Township Schools (6550)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$41,449,196	56.0%	\$38,625,262	51.2%	\$37,018,586	51.1%	\$36,267,648	49.3%
Student Instructional Support	\$4,177,977	5.6%	\$4,617,690	6.1%	\$5,185,476	7.2%	\$5,309,361	7.2%
Overhead and Operational Nonoperational	\$17,914,803	24.2%	\$18,907,380	25.1%	\$20,304,445	28.1%	\$20,283,313	27.6%
Nonoperational	\$10,490,786	14.2%	\$13,276,208	17.6%	\$9,872,962	13.6%	\$11,762,579	16.0%
Grand Total	\$74,032,761		\$75,426,540		\$72,381,470		\$73,622,901	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	61.6%	57.3%	58.3%	56.5%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Portage Township Schools (6550)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$20,000	N/A	N/A	N/A
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$645,133	\$759,571	N/A	N/A	18%
11100 Regular Programs; Elementary	\$10,388,002	\$13,783,036	\$12,444,147	\$12,452,852	20%	-10%	0%
11200 Regular Programs; Middle/Junior High	\$4,877,851	\$6,896,573	\$6,820,888	\$6,761,091	39%	-2%	-1%
11300 Regular Programs; High School	\$6,796,380	\$8,088,079	\$7,428,371	\$7,436,392	9%	-8%	0%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$579,954	\$525,357	\$494,622	N/A	-15%	-6%
11440 Vocational Education; Health Occupations	\$57,603	\$71,844	\$133,121	\$134,456	133%	87%	1%
11480 Vocational Education; Industrial Education A	\$251,957	\$320,250	\$344,416	\$281,540	12%	-12%	-18%
11630 Regular Programs; Alternative Education Programs; High School	\$3,092	\$0	\$211,503	\$217,549	> 500%	N/A	3%
12110 Gifted And Talented; Gifted and Talented	\$23,926	\$48,085	\$63,376	\$54,271	127%	13%	-14%
12510 Culturally Different; Communication Disorders	\$5,644	\$80,574	\$35,526	\$35,092	> 500%	-56%	-1%
12520 Culturally Different; Compensatory	\$43,199	\$41,805	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12710 Equal Opportunity At Risk	\$185,588	\$337,212	\$0	\$0	-100%	-100%	N/A
12900 Other Special Programs	\$22,389	\$38,727	\$33,277	\$135	-99%	-100%	-100%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$765,638	\$890,514	\$0	\$0	-100%	-100%	N/A
13200 Adult/Continuing Education Programs; Advanced Adult Education	\$446,852	\$515,828	\$0	\$0	-100%	-100%	N/A
13600 Adult/Continuing Education Programs; Special Interest Programs	\$32,453	\$8,993	\$0	\$0	-100%	-100%	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$43,640	\$2,485	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$0	\$4,583	\$4,125	\$0	N/A	-100%	-100%
14200 Summer School Programs; Middle/Junior High School	\$0	\$39,399	\$43,812	\$40,970	N/A	4%	-6%
14300 Summer School Programs; High School	\$198,134	\$93,834	\$138,012	\$141,969	-28%	51%	3%
16100 Remediation Testing	\$342,976	\$290,322	\$174,849	\$172,538	-50%	-41%	-1%
16200 Preventive Remediation	\$2,729	\$5,755	\$12,108	\$25,734	> 500%	347%	113%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Shar	\$773,566	\$760,483	\$1,620,270	\$275,090	-64%	-64%	-83%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$2,480,813	\$3,370,297	\$3,094,472	\$3,747,730	51%	11%	21%
22110 Improvement of Instruction; Service Area Direction	\$38,059	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$400,015	\$380,750	\$437,589	\$312,299	-22%	-18%	-29%
22130 Improvement of Instruction; Instructional Staff Training	\$55,166	\$26,102	\$7,554	\$4,113	-93%	-84%	-46%
22210 Library/Media Services; Service Area Direction	\$96,285	\$133,374	\$0	\$100,804	5%	-24%	N/A
22220 Library/Media Services; School Library	\$550,568	\$778,634	\$481,986	\$468,160	-15%	-40%	-3%
22230 Library/Media Services; Audiovisual	\$36,101	\$46,058	\$22,033	\$24,964	-31%	-46%	13%
22250 Library/Media Services; Computer Assisted Instruction Services	\$828,064	\$206,044	\$1,128,367	\$1,503,225	82%	> 500%	33%
22290 Library/Media Services; Other Educational Media Services	\$73,663	\$14,432	\$283	\$707	-99%	-95%	150%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$50,873	\$21,638	N/A	N/A	-57%
22360 Instruction, Related Technology; Network Support	\$0	\$0	\$402,105	\$243,195	N/A	N/A	-40%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$1,008	\$1,306	\$0	N/A	-100%	-100%
22400 Academic Student Assessment	\$0	\$0	\$0	\$62,757	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$122,427	\$72,132	\$61,363	N/A	-50%	-15%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$766,729	\$647,803	\$641,596	\$412,820	-46%	-36%	-36%
26497 2007 Account Code - Teachers Retirement Fund	\$1,381,297	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$31,968,379	\$38,625,262	\$37,018,586	\$36,267,648	13%	-6%	-2%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$41,280	\$70,373	\$9,109	\$0	-100%	-100%	-100%
21130 Attendance and Social Work Services; Social Work Services	\$105,374	\$369,865	\$828,507	\$823,522	> 500%	123%	-1%
21210 Guidance Services; Service Area Direction	\$1,197	\$0	\$872	\$163	-86%	N/A	-81%
21220 Guidance Services; Counseling Services	\$388,030	\$476,572	\$602,181	\$629,230	62%	32%	4%
21230 Guidance Services; Appraisal Services	\$17,176	\$0	\$1,292	\$0	-100%	N/A	-100%
21290 Guidance Services; Other Guidance Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Portage Township Schools (6550)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21340 Health Services; Nurse Services	\$144,427	\$212,671	\$197,804	\$188,384	30%	-11%	-5%
21390 Health Services; Other Health Services	\$148,685	\$189,360	\$184,349	\$193,630	30%	2%	5%
21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$0	\$274	N/A	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$900	\$918	\$0	\$470	-48%	-49%	N/A
24100 Office of The Principal	\$2,299,352	\$3,297,500	\$3,328,101	\$3,439,259	50%	4%	3%
24900 Other Support Services, School Administration	\$0	\$431	\$33,261	\$34,430	N/A	> 500%	4%
Student Instructional Support Total	\$3,146,422	\$4,617,690	\$5,185,476	\$5,309,361	69%	15%	2%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$22,202	\$102,592	\$47,264	\$43,248	95%	-58%	-8%
23120 Board of Education; Service Area Assistants	\$16,729	\$27,141	\$45,920	\$38,890	132%	43%	-15%
23150 Board of Education; Legal Services	\$58,380	\$57,618	\$36,460	\$58,762	1%	2%	61%
23160 Board of Education; Promotion Expenses	\$6,166	\$4,371	\$8,786	\$3,986	-35%	-9%	-55%
23190 Board of Education; Other Governing Body Services	\$41,036	\$54,617	\$66,072	\$31,840	-22%	-42%	-52%
23210 Executive Administration; Office of The Superintendent	\$456,216	\$767,560	\$786,229	\$683,664	50%	-11%	-13%
23220 Executive Administration; Community Relations	\$10,071	\$8,082	\$14,678	\$13,764	37%	70%	-6%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$15,895	\$38,263	N/A	N/A	141%
23290 Executive Administration; Other Executive Administration Services	\$33,295	\$20,294	\$5,858	\$13,878	-58%	-32%	137%
25110 Fiscal Services; Office of The Business Manager	\$331,100	\$587,875	\$528,877	\$539,969	63%	-8%	2%
25191 Other Fiscal Services; Refund of Revenue	\$521,169	\$26,222	\$5,496	\$7,362	-99%	-72%	34%
25195 Other Fiscal Services; Bank Account Service Charge	\$7,381	\$13,704	\$24,729	\$25,718	248%	88%	4%
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$470	\$430	N/A	N/A	-9%
25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$1,239	N/A	N/A	N/A
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$84,463	\$1,568	-\$9,362	-\$20,482	-124%	< -500%	N/A
25300 Printing, Publishing, and Duplicating Services	\$45,254	\$40,547	\$63,500	\$64,593	43%	59%	2%
25400 Planning, Research, Development and Evaluation	\$17,597	\$0	\$0	\$0	-100%	N/A	N/A
25720 Personnel Services; Recruitment and Placement	\$0	\$6,482	\$8,977	\$8,184	N/A	26%	-9%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$73,274	\$46,935	\$66,127	N/A	-10%	41%
25840 Administrative Technology Services; Systems Operations	\$0	\$21,192	\$15,275	\$3,886	N/A	-82%	-75%
25850 Administrative Technology Services; Network Support	\$0	\$38,357	\$0	\$0	N/A	-100%	N/A
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$232,386	\$271,659	\$403,137	N/A	73%	48%
25890 Other Technology Services	\$117,933	\$105,104	\$108,480	\$105,731	-10%	1%	-3%
25920 Ditch Assessments	\$6,166	\$87	\$3,076	\$3,148	-49%	> 500%	2%
25950 Other Assessments	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25990 Other Support Services, Central	\$10,358	\$0	\$228,424	\$95,041	> 500%	N/A	-58%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$33,035	\$37,123	\$36,369	\$68,463	107%	84%	88%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$6,037,425	\$8,168,917	\$8,114,645	\$8,384,127	39%	3%	3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$11,286	\$19,210	\$21,682	\$17,728	57%	-8%	-18%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$708,620	\$967,610	\$591,959	\$555,639	-22%	-43%	-6%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$7,497	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$28	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$72,097	\$37,379	\$13,843	\$15,893	-78%	-57%	15%
26600 Operation and Maintenance of Plant Services; Security Services	\$3,390	\$109,883	\$70,402	\$82,606	> 500%	-25%	17%
26700 Operation and Maintenance of Plant Services; Insurance	\$535,446	\$479,003	\$322,091	\$559,808	5%	17%	74%
27010 Student Transportation; Service Area Direction	\$212,819	\$323,685	\$304,212	\$262,942	24%	-19%	-14%
27100 Student Transportation; Vehicle Operation	\$1,478,488	\$1,805,808	\$1,776,585	\$1,789,414	21%	-1%	1%
27200 Student Transportation; Monitoring Services	\$94,816	\$45,493	\$42,488	\$35,199	-63%	-23%	-17%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$1,318,564	\$1,412,217	\$1,535,351	\$1,448,941	10%	3%	-6%
27400 Student Transportation; Purchase of School Buses	\$404,996	\$0	\$688,594	\$796,171	97%	N/A	16%
27500 Student Transportation; Insurance on Buses	\$41,124	\$98,669	\$65,053	\$120,742	194%	22%	86%
27900 Student Transportation; Other Student Transportation Services	\$133,831	\$146,758	\$101,768	\$126,432	-6%	-14%	24%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Portage Township Schools (6550)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
31100 Food Services Operations; Service Area Direction	\$105,648	\$257,653	\$237,831	\$276,877	162%	7%	16%
31200 Food Services Operations; Food Preparation and Dispensing	\$1,077,202	\$1,282,093	\$2,016,540	\$1,623,979	51%	27%	-19%
31300 Food Services Operations; Food Delivery	\$0	\$0	\$1,183	\$4,144	N/A	N/A	250%
31400 Food Services Operations; Food Purchases	\$1,135,614	\$1,445,511	\$1,918,333	\$1,796,413	58%	24%	-6%
31900 Other Food Services	\$54,271	\$81,296	\$121,820	\$87,418	61%	8%	-28%
Overhead and Operational Total	\$15,251,714	\$18,907,380	\$20,304,445	\$20,283,313	33%	7%	0%
Nonoperational							
33200 Community Recreation	\$44,511	\$38,260	\$55,068	\$57,425	29%	50%	4%
33300 Civic Services	\$0	\$39,392	\$28,758	\$26,066	N/A	-34%	-9%
33400 Athletic Coaches	\$332,958	\$433,826	\$450,267	\$465,977	40%	7%	3%
33940 Child Care Services	\$33,183	\$40,797	\$0	\$0	-100%	-100%	N/A
33990 Other Community Services; Other	\$47,637	\$23,969	\$35,574	\$17,845	-63%	-26%	-50%
43000 Facilities Acquisition and Construction; Professional Services	\$178,083	\$35,357	\$92,625	\$89,089	-50%	152%	-4%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$1,237,871	\$173,849	\$622,625	\$937,520	-24%	439%	51%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,946,883	\$1,963,934	\$268,348	\$2,165,047	11%	10%	> 500%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$29,987	\$111,234	\$29,000	N/A	-3%	-74%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$753,224	\$1,182,441	\$424,885	\$362,208	-52%	-69%	-15%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$129,965	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$335,000	\$630,000	\$805,000	\$855,000	155%	36%	6%
52100 Debt Services; Interest on Debt; Bonds	\$370,738	\$795,528	\$624,886	\$573,284	55%	-28%	-8%
52200 Debt Services; Interest on Debt; Temporary Loans	\$146,178	\$220,912	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,262,389	\$2,370,000	\$2,780,000	\$2,910,000	-11%	23%	5%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$2,724,437	\$2,343,500	\$2,211,000	N/A	-19%	-6%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$14,831	\$6,815	\$0	\$0	-100%	-100%	N/A
53300 Debt Services; Lease Rental; School Buses ; Principal	\$0	\$154,899	\$292,659	\$206,173	N/A	33%	-30%
53350 Debt Services; Lease Rental; School Buses ; Interest	\$0	\$45,627	\$28,869	\$15,092	N/A	-67%	-48%
54100 Veterans' Memorial Fund; Principal	\$1,539,166	\$0	\$0	\$0	-100%	N/A	N/A
54200 Common School Fund; Principal	\$0	\$2,274,172	\$882,581	\$811,821	N/A	-64%	-8%
54250 Common School Fund; Interest	\$0	\$77,443	\$26,082	\$30,032	N/A	-61%	15%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$14,063	\$0	\$0	N/A	-100%	N/A
60700 Nonprogramed Charges; Scholarships	\$750	\$500	\$0	\$0	-100%	-100%	N/A
Nonoperational Total	\$10,373,366	\$13,276,208	\$9,872,962	\$11,762,579	13%	-11%	19%
Prorated By Fund							
26491 2007 Account Code - PERF	\$500,407	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,637,256	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$486,930	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$8,234,132	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$27,201	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,406,953	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$13,292,879	\$0	\$0	\$0	N/A	N/A	N/A